

2019

CERTIFICATE

To the Clerk of Anderson County, State of Kansas

We, the undersigned, officers of

City of Westphalia

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2019; and
(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

		2019 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
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Statement of Lease-Purchases		6		
Fund	K.S.A.			
General	12-101a	7	46,274	14,041
Debt Service	10-113			
Library	12-1220			
Special Highway		8	4,355	
Sewer		8	95,020	
Non-Budgeted Funds		9		
Totals		xxxxxx	145,649	14,041
Election Required - Review HB2088 Template.				County Clerk's Use Only
Budget Summary		10		639,742
Neighborhood Revitalization				Nov 1, 2018 Total Assessed Valuation

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Ave
Topeka, KS 66611-1216
Email:
brockck@sbcglobal.net

Date Attested: August 17th, 2018

[Signature]
County Clerk

Donna E. Mader Council Member
Rya Tetter Mayor
Porothy Cameron Clerk
Alice M. Glau Council member
Tammy Council member
Janet Council member
Brian McElroy Council member
Governing Body

Computation to Determine Limit for 2019

Base Levy

1) Total Tax Levy Amount in 2018	13,847
2) Less: Tax Levies on Behalf of Another Political or Governmental Subdivision 2018 Library Levy	0
3) Net Tax Levy (Base)	<u>13,847</u>

Percentage Adjustments

4) CPI Adjustment - 1.4% (Line 4 Percentage Multiplied by Line 3 (Net Tax Levy)	194
5) Value of New Improvements	0
6) Increase in Total Personal Property Valuations (cannot be less than zero)	0
7) Real Property Added to Jurisdiction	0
8) Real Property which has Changed in Use	0
9) Expiration of Property Tax Abatement (Assessed Valuation)	0
10) Total Assessed Value of Adjustments	<u>0</u>
11) Total Assessed Valuation - June 15, 2018	639,742
12) Adjustment Percentage (Line 10 Divided by Line 11)	0.00%
13) Dollar Value of Adjustments (Line 3 Multiplied by Line 12 Percentage)	0
14) Total Percentage Adjustments	<u>194</u>

Increased Tax Revenues Adjustment

15) Property Tax Revenues Spent on Debt Service in 2019 Budget	0	
Less: Property Tax Revenues Spent on Debt Service in 2018 Budget	0	
Difference		0
16) Property Tax Revenues Spent Public Building Commission and Lease Payments in 2019 Budget (obligations must have incurred prior to July 1, 2016)		0
17) Property Tax Revenues Spent on Special Assessments in 2019 Budget		0
18) Property Tax Revenues Spent on Court Judgments or Settlements and Associated Legal Costs in 2019 Budget		0
19) Property Tax Revenues Spent on Federal or State Mandates (effective after June 30, 2015) and Loss of Funding from Federal Sources after January 1, 2018 in 2019 Budget		0
20) Property Tax Revenues Spent on Expenses Related to Disasters or Federal Emergency in 2019 Budget		0
21) Law Enforcement Expenses - 2019 Budget (Do not Include building construction or remodeling costs)	0	0
Law Enforcement Expenses - 2018 Budget (Do not Include building construction or remodeling costs)	0	
CPI Adjustment - 1.4%	0	
Law Enforcement Expenses - 2108 Budget (Indexed by CPI)		0
Increased Law Enforcement Expense in 2019 Budget		0
22) Fire Protection Expenses - 2019 Budget (Do not Include building construction or remodeling costs)	0	0
Fire Protection Expenses - 2018 Budget (Do not Include building construction or remodeling costs)	0	
CPI Adjustment - 1.4%	0	
Fire Protection Expenses - 2018 Budget (Indexed by CPI)		0
Increased Fire Protection Expense		0
23) Emergency Medical Expenses - 2019 Budget (Do not Include building construction or remodeling costs)	0	0
Emergency Medical Expenses - 2018 Budget (Do not Include building construction or remodeling costs)	0	
CPI Adjustment - 1.4%	0	
Emergency Medical Expenses - 2108 Budget (Indexed by CPI)		0
Increased Emergency Medical Expense		0
<u>Total Increased Tax Revenue Adjustment</u>		<u>0</u>

Levy on Behalf of Another Political or Governmental Subdivision

24) Library Levy 2019 Budget		0
25) Total Levies on Behalf of Another Political or Governmental Subdivision		<u>0</u>
26) Total Computed Tax Levy		<u>14,041</u>

City of Westphalia

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2018	Ad Valorem Levy Tax Year 2017	Allocation for Proposed Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	13,847	2,369	24	27	178	0
Debt Service						
Library						
TOTAL	13,847	2,369	24	27	178	0

County Treas Motor Vehicle Estimate

2,369

County Treas Recreational Vehicle Estimate

24

County Treas 16/20M Vehicle Estimate

27

County Treas Commercial Vehicle Tax Estimate

178

County Treas Watercraft Tax Estimate



Motor Vehicle Factor

0.17108

Recreational Vehicle Factor

0.00173

16/20 Vehicle Factor

0.00195

Commercial Vehicle Factor

0.01285

Watercraft Factor

00000.0

City of Westphalia

2019

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
General	Special Highway	-	-	-	12-1,119
General	Capital Improv.	1,060	-	-	12-1,118
	Totals	1,060	0	0	
	Adjustments*				
	Adjusted Totals	1,060	0	0	

*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2018	Date Due		Amount Due 2018		Amount Due 2019	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Sewer	11/14/1999	11/17/2039	3.25	182,000	129,200	May/Nov	Nov	4,200	4,100	4,066	4,200
	</										

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2018	Payments Due 2018	Payments Due 2019
None							
				Totals	0	0	0

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

City of Westphalia

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget

General

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	2,297	10,039	14,820
Receipts:			
Ad Valorem Tax	12,129	13,847	XXXXXXXXXXXXXXXXXX
Delinquent Tax	86		
Motor Vehicle Tax	1,412	2,516	2,369
Recreational Vehicle Tax	29	333	24
16/20M Vehicle Tax	223	34	27
Commercial Vehicle Tax		77	178
Watercraft Tax		9	0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
1/1/16 Cash Adjustment			0
Compensating Use Tax	1,334	1,300	1,300
Local Sales Tax	8,610	8,500	8,500
Franchise Tax	2,668	3,200	3,200
Dividends	506	500	500
Reimbursement for Utilities	1,099	1,200	1,200
CMB Fees	100	100	100
Interest on Idle Funds	17	15	15
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	28,213	31,631	17,413
Resources Available:	30,510	41,670	32,233
Expenditures:			
Salaries & Wages	3,014	4,500	4,500
Employee Benefits	702	1,500	1,500
Utilities	7,378	8,500	8,500
Dues	573	400	400
Mowing	2,226	2,500	2,500
Insurance	3,674	3,750	3,750
Supplies	283	1,000	1,000
Maintenance	827	1,000	1,000
Professional Fees		500	500
Street Maintenance			19,424
Capital Improvement	450	2,200	2,200
Transfer to Capital Improvements Reserve	1,060		
Transfer to Special Highway			
Miscellaneous	284	1,000	1,000
Does miscellaneous exceed 10% of Total R			
Total Expenditures	20,471	26,850	46,274
Unencumbered Cash Balance Dec 31	10,039	14,820	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	31,664	34,496	46,274
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			46,274
Tax Required			14,041
Delinquent Comp Rate:		0.0%	0
Amount of 2018 Ad Valorem Tax			14,041

City of Westphalia

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	2,405	6,605	75
Receipts:			
State of Kansas Gas Tax	4,200	4,270	4,280
County Transfers Gas		0	0
Transfer from General			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	4,200	4,270	4,280
Resources Available:	6,605	10,875	4,355
Expenditures:			
Street Repair and Maint		10,800	4,355
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	10,800	4,355
Unencumbered Cash Balance Dec 31	6,605	75	0
2017/2018/2019 Budget Authority Amount	9,796	10,895	4,355

Adopted Budget Sewer	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	55,033	67,420	72,420
Receipts:			
Charges to Customers	18,652	22,500	22,500
Interest on Idle Funds		100	100
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	18,652	22,600	22,600
Resources Available:	73,685	90,020	95,020
Expenditures:			
Salaries & Wages		3,800	3,800
Employee Benefits		700	700
Operations			
KDHE		200	200
Lab Fees		1,000	1,000
Repairs		1,000	5,000
Supplies		1,000	2,000
Insurance		600	600
Attorney Fees		1,000	1,000
Bond-Principal	4,100	4,100	4,100
Bond-Interest	2,165	4,200	4,066
Lagoon Draeged			
Capital Outlay			72,554
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	6,265	17,600	95,020
Unencumbered Cash Balance Dec 31	67,420	72,420	0
2017/2018/2019 Budget Authority Amount	73,349	44,819	95,020

NON-BUDGETED FUNDS
(Only the actual budget year for 2017 is to be shown)

(Only the actual budget year for 2017 is to be shown)

Non-Budgeted Funds

(1) Fund Name:

(2) Fund Name:

(3) Fund Name:

(4) Fund Name:

(5) Fund Name:

Capital Improvements		0	0	0	0	Total
Unencumbered		Unencumbered		Unencumbered		10,138
Cash Balance Jan 1	10,138	Cash Balance Jan 1		Cash Balance Jan 1		

Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0	0
Resources Available:	10,138	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	0	10,138

[illegible]

**** Note: These two block figures should agree.**

2019

NOTICE OF BUDGET HEARING

The governing body of
City of Westphalia
will meet on August 14, 2018 at 6:30 PM at City Hall for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of Current Year Estimate for 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate*
General	20,471	22.286	26,850	21.826	46,274	14,041	21.948
Special Highway			10,800		4,355		
Sewer	6,265		17,600		95,020		
Reserves							
Totals	26,736	22.286	55,250	21.826	145,649	14,041	21.948
Less: Transfers	1,060		0		0		
Net Expenditure	25,676		55,250		145,649		
Total Tax Levied	13,617		13,847		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	611,481		634,439		639,742		

Outstanding Indebtedness,

January 1,

1. Bonds

Lease Purchase Principal

Total

*Tax rates are expressed in mills

2016
137,100
0
137,100

2017
133,200
0
133,200

2018
129,200
0
129,200

Dorothy Cameron

City Official Title: Clerk

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Special Highway			10,800		4,355		
Sewer	6,265		17,600		95,020		
Reserves							
Totals	26,736	22.286	55,250	21.826	145,649	14,041	21.948
Less: Transfers	1,060		0		0		
Net Expenditure	25,676		55,250		145,649		
Total Tax Levied	13,617		13,847		XXXXXXXXXXXXXX		
Assessed Valuation	611,481		634,439		639,742		

Outstanding Indebtedness,
January 1,

	2016
G.O. Bonds	137,100
Lease Purchase Principal	0
Total	137,100

	2017
G.O. Bonds	133,200
Lease Purchase Principal	0
Total	133,200

	2018
G.O. Bonds	129,200
Lease Purchase Principal	0
Total	129,200

*Tax rates are expressed in mills

Dorothy Cameron

City Official Title: Clerk